

ID: CCA_2010083116025337

Number: **201039031**

Office:

Release Date: 10/1/2010

UILC: 6229.02-00

From:

Sent: Tuesday, August 31, 2010 4:02:57 PM

To:

Cc:

Subject: RE: TEFRA Extension - who can sign

We do not assess flow through entities. In a TEFRA proceeding we only assess the partners, not the partnership. Thus a Form 872 will always reflect the taxpayer (the partner) we are actually assessing. This is different from a Form 872-P which reflects the partnership name. But even in the case of a Form 872-P we do not assess the partnership - that form extends the period for assessing all partners.